

WEB OF GOLD

By IDA W. GOULD.

"Try this man on the phone, for his full name, will you?" The young woman took the receiver and informed the man at the other end of the line that the business firm of S— & Co. requested his full name. She explained that the information was necessary, as the firm would soon publish a list of beneficiaries, etc.

Annoyances encompassed D— that day. The office boy went to a game. His stenographer went home early, ill. The ice man forgot to fill the ice box. So the author of the best seller closed his office early and sought diversion at a cafe.

Some days later he decided to revisit M—. It was five years since his last visit to the rambling old house embowered in trees. It was under new management, and an impulse seized D— to assume the name of Adam B. L—. His name was quite fresh in the minds of novel readers, so, as he had gone there to recuperate, he felt quite justified in practicing the small deception. The village was so far inland that the chances of detection were slight.

He abandoned himself the next week to outdoor life, fishing, tramping through woods filled with pines where he laid himself on the fragrant earth and dreamed of plots and heroines for his next good story.

At table he met an elderly lady, engaged to chaperone a group of young ladies. She had come in advance to arrange for their stay. On the day of their expected arrival Mr. A. B. L— purposely absented himself, tramping six miles to a nearby mountain, where, at the only house, he ate gladly the food offered him. Pushing on to the mountain's top, he found himself in the direct path of a terrible storm.

He resumed the descent, slipping and stumbling. By the time he had covered the six miles to the village he was aware that it was long past midday. L— saw to his dismay that a group of girls blocked his entrance at the front porch. Before he could decide whether to march boldly past them, a vibrant voice called: "Go round the back way, man; the landlord will give you something to eat." He knew he must look bedraggled, but he did not like to think he resembled the genus tramp. He heard their laughter as he hurried to the side door and escaped up the back stairs.

The elderly chaperon was on hand to introduce him. After several days' association the little party dropped easily into the habit of after-dinner discussions. One evening the talk was of books. Miss B—, the same young lady who weeks before had interrogated D—, seemed to be the most active in discussing books.

In vain the author racked his memory for a suggestion as to why her voice reminded him of another voice. "Mr. L—, tell us what you think of 'The Web of Gold,'" "I have reason to think highly of the book, and I know it has proved a small gold mine to the writer."

"Really? Then you know him?" chorused the others. "He is my best friend. I spend more time with him than with any other man."

"Has he red hair and does he wear red ties?" "No; nor rings on his toes," said D— dryly. "Why?" "Because I asked him (for the insurance people) to tell us when he was born. He evaded me with the silliest answer. 'I'm on a spoon,' said he, 'but I can't find it just now.'"

"I think he affects oddity," said the elderly lady. "Drop 'The Web of Gold' and come in for a game of bridge, everybody."

Our author returned from a tramp one afternoon and discovered Miss B— alone, reading "The Web of Gold."

"The same book, Miss B—? You must discover a fresh charm. May I ask what it is?" "This is one. Shall I read it?" "Please."

"A truly lovely sentiment," said the girl, coloring under the man's steady gaze. "But I'll wear the author never fell in love with a pink-and-white beauty."

"Contrariwise, he has," replied D—. "But he has never felt sure until now that he might tell her so." "You mean—" stammered Miss B—, dropping the book and half rising.

"That you are the girl I love, and I am the man (without red hair) who wrote that book."

A little later, as they strolled in to join the others, D— said: "Let's see, I'm going to make a search for that spoon; and as for the book, it has brought me you, a treasure greater than the net profits of 'The Web of Gold.'"

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FAULTY CONDITION OF ROADS

Often Due to Small Appropriations in Endeavor to Make Cheap Surface Endure.

Too often faulty road conditions are due to too small appropriations in the endeavor to make a cheap surface endure under heavy traffic. Where traffic of any consequence exists, the cheapest road to build is usually the most expensive in the end.

Permanent Investment. Every dollar spent in good roads is a permanent, paying investment, peopling public highways and promoting legitimate traffic and travel between communities. Good roads make near neighbors of once distant strangers.

New Roads or Congestion. Automobile manufacturers say there is an immediate market for a million new cars. We shall have to build some new roads or there will be a universal congestion of traffic.

Miss Ora Parry of Boonhill, Pa., who was one of the nurses attending President McKinley when he died, has succumbed to influenza at Camp Taylor, Kentucky.

Women employees of the California state printing office have made 200 pairs of shoes for Belgian babies from scraps of leather and corduroy used in book binding.

Grace R. Byers, aged six years, of San Francisco, is considered the champion child typist in the world. She recently made a record of 80 words a minute.

Mme. Yone Suzuki, the wealthiest woman in Japan, has made more than \$100,000,000 in American money since the war began. Her war brides have been copper, rubber and sugar ventures.

The duchess of Marlborough, formerly Miss Consuelo Vanderbilt, is the first American born woman to be elected a member of the London county council. She was elected on a progressive ticket and represents a working class district.

JACKSONVILLE PHILOSOPHY

The pin in the hands of the small boy is usually bent on mischief.

Speaking of the fitness of things, sometimes a woman who is a cat will have a purring limousine as they say in the stories.

One love-stick young poet says his sweetheart has a face like a flower. The way they put it on these days he really means like a barrel of flour.

These may be the windows of the soul, as the poet says, but the fashionable girl uses the whole body for a show window when it comes to clothes.

The difference we have noticed is this: Before marriage a man speaks about his shirts in a careless, offhand manner. Afterward, when forced to do so, he refers to his other shirt—Florida Times-Union.

POPULAR SCIENCE

Carbons for lighting and electro-chemical purposes are made in Sweden from tar by a new process.

The metal cap of a new fruit jar is slightly convex, and by depressing the center the edges are sprung away from the jar.

French scientists have discovered that vegetable ivory can be obtained from the fruit of a small palm grown prolifically in the Sudan.

LOCAL ITEMS

Frank Gilliam went to Portland Monday morning.

Ralph Barton of Blackhorse was in town Friday.

Oscar Keithley of Eightmile was trading in town Friday.

Mrs. John McMillan of Lexington was a Heppner visitor recently.

J. B. Sparks was over from Condon Sunday on a business trip.

Mr. and Mrs. Fred Putnam of Monument were in Heppner Friday.

D. O. Justus, well known sheepman, was in Heppner on business yesterday.

Jim Eskelson and Gerald White of Lexington were county seat visitors Friday afternoon.

George Landon, of Monument, was transacting business at the county seat one day last week.

Jack Dexter has returned to Heppner after service in the army. He was stationed at Camp Meade.

Charles Royse, well known stock man of Spray, was a business visitor in Heppner during the week.

S. W. Spencer drove to Pendleton Saturday afternoon accompanied by Mrs. George Fell who has been visiting in Heppner for several days.

The Farmers Exchange held a successful sale of household effects at the Dr. Winnard residence Friday afternoon receiving good prices for practically everything sold.

F. J. Brown went to Portland Sunday to attend a conference of Canadian Pacific land agents of which his firm, the Farmers' Exchange, is one.

The new machinery shed, being erected on the fair grounds in which to house the county road machinery, etc., while not in use is nearing completion.

The Farmers' Exchange report the sale of a 40-acre irrigated tract near Hermiston to Mr. Ada Woodward, of Butler creek. The former owner of the tract was M. O. Ryerson, of Byron, Washington.

Judge F. H. Robinson, Lew Davidson and Mr. Akers were business visitors in Heppner, Friday. "The weather is fine," quoth the judge as he dropped into the Herald office, "but the roads are rotten."

W. L. McCaleb, county road master went to Arlington Saturday returning accompanied by Mrs. McCaleb. They have rooms at the home of Judge Campbell for the present while looking for a house to move into.

Dr. Callaway, who was called to Montana some time ago by the illness of a relative, has returned to Heppner and resumed the practice of osteopathy with his office in the G. W. Swaggert residence on Court street.

Mr. and Mrs. S. C. Anderson of Conde, South Dakota, spent several days here last week visiting their son P. A. Anderson of the Morrow County Abstract company. Mr. Anderson is an extensive wheat farmer in South Dakota and was much interested in the wheat fields of Morrow county. Mr. and Mrs. Anderson are making a tour of the coast for pleasure and went from here to Willamette valley points where they will visit friends for a few days before going to southern California to spend the remainder of the winter.

RIDDLES AND ANSWERS

What word may be pronounced quicker by adding a syllable? Quick.

What tune makes everybody glad? Fortune.

Why was George Washington like a piano? Because he was grand, upright and square.

TAX DODGER WILL HAVE HARD ROAD

WASHINGTON, D. C., Feb. 24—How does Uncle Sam deal with tax-dodgers? This inquiry which was prompted by the severe penalties provided in the new revenue bill, has brought from Commissioner Daniel C. Roper a frank statement as to the Internal Revenue Bureau's attitude toward those who attempt to evade taxation.

"Any person who deliberately conceals tax liability, or who falsifies a return in order to evade or reduce any internal revenue tax, or who deliberately abets such concealment or fraud, finds arrayed against him the entire strength of this bureau pressing penalties. This is the attitude toward the tax-dodger expressed in one sentence. Whether he is moonshiner, a stealthy trafficker in habit-forming drugs, or juggler of income figures, a delinquent in making the sworn return the law requires, or a revenue violator of any other kind, the bureau is charged with the duty of hunting him out and exacting the full punishment provided in the law.

Toward the taxpayer who means to comply with the internal revenue laws fully and honestly the bureau extends a helping hand. Co-operation with the taxpayer is our watchword and objective.

These two contrasts—the teeth of the law for the tax-dodger and the violator—and the aid of every lawful agency for the voluntary taxpayer—are policies necessary to the administration of tax laws under modern conditions. One of the most difficult of the many problems in tax collecting is to classify those who fail to fulfill the obligations imposed by law. The bureau is obliged to maintain a large staff and to use the utmost discretion in properly labeling these cases. Even-handed justice is a heavy responsibility and only through careful sifting can delinquents be classified.

There are three distinct classes of delinquency with which we have to deal. First, the taxpayer who had reasonable cause, brought about by exceptional conditions beyond his control; secondly, the fellow who didn't look up or didn't realize his obligations; and thirdly, the person who wilfully evaded compliance with the law.

As for the man who shows a reasonable cause within certain lines established by the bureau, no penalties are asserted. All other delinquents are more carefully investigated before prosecution is begun. Many of these offenses are caused by ignorance and negligence. Failure to make the reports required by law may in some cases warrant severe

penalty, as where the delinquent continues his delinquency after being warned of the penalty for failure to make return. However, if the delinquent takes immediate corrective action, and it is clearly established through investigation that he did not wilfully violate the law, the bureau allows him to compromise his liability to specific penalty by tendering a nominal sum of money. In such instances the money is not really in compromise but assessed to impress the taxpayer against future violations.

But there is no relief—no compromise for the man who wilfully evades, wilfully neglects or wilfully falsifies. He is classed with other law breakers, in the eyes of the bureau, and is vigorously prosecuted in the courts. No other course is open to the bureau, in meeting fairly and squarely the demand of the willing taxpayer "I will—the other man must." There is a solemn responsibility thus existing between the honest taxpayer and the bureau to locate and punish the dishonest tax-dodger.

For a decade the drift of federal taxation has been from the indirect tax toward the direct payment by each citizen and resident of his just share of the cost of government. Gradually the circle of direct taxpay-

ers has been increased and under the new revenue law the extension will include hundreds of thousands who never before filed declarations with the government. We are therefore now come to another milestone in national progress. We approach a new test of the soundness of American ideals of a government of, by and for the people. The test is whether our wonderful victory of liberty is worth the cost as apportioned to the private pocket-book by the people's representatives.

It is such a big thing, this collection of taxes directly from private funds, that nothing short of our best American co-operative effort can make it successful and hence just. The bureau seeks this co-operation of the people in collecting the revenues. It has never been denied or stunted anything less than the great voluntary outpouring of shares in the national assessment in unthinkable.

And it is such a big thing that the willing taxpayer must have the guarantee of this bureau that the laggard jugglers and the violators will not escape taxation and penalties. The bureau is fulfilling its part of this contract with the people—this contract that means so much in the practical effective and just administration of the internal revenue laws.

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